

GLOSSARY OF TERMS

-A-

AED: An acronym meaning Automated External Defibrillator.

ADA: An acronym meaning Americans with Disability Act.

AFIS: An acronym meaning Automated Fingerprint Identification System.

ALP: An acronym meaning Airport Layout Plan.

ATC: An acronym meaning Air Traffic Control.

ACCOUNT: An accounting unit established to record expenditures or revenues by detailed categories.

ACCOUNTS PAYABLE: A liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

ACCRUAL ACCOUNTING: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent.

AD VALOREM: Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

AGENDA: A formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meetings act.

AGENDA REQUEST: A formal summary of a topic to be discussed during an open meeting. Included in the request are the proceeding, clearances, appropriation and action required, and an executive summary and attachments to explain the topic.

ANNEX: Refers to a portion of the City's Emergency Operations Plan.

APPROPRIATION: A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.

ARCIMS: The Internet map server allowing users to interact with maps on the City's web page.

ARBITRAGE: The interest earnings derived from invested bond proceeds or debt service fund balances.

ASSESSED VALUATION: A valuation set upon real estate of other property by a government as a basis for levying taxes.

ASSETS: Property with monetary value owned by the City.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to accomplish the following:

- Ascertain whether financial statements fairly represent financial position and results of operations
- Ascertain whether transactions have been recorded accurately and consistently, and
- Identify areas for possible improvements in accounting practices and procedures.

-B-

BOPA: An acronym meaning batteries, oil, paint and antifreeze.

BRA: An acronym meaning Brazos River Authority.

BALANCE SHEET: The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET: Total recurring expenditures for any fiscal year shall not exceed total recurring revenues for that same fiscal year.

BASE BUDGET: Funding required to meet current service levels.

BASIS OF ACCOUNTING: The modified accrual basis of accounting is followed by Governmental funds, Expendable Trust funds, and Agency funds. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, if measurable, except for principal and interest on general long-term debt, which is when due, and compensated absences, which are recorded when payable from currently available financial resources. Substantially all revenues are considered to be susceptible to accrual. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. Intergovernmental revenues are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met. The City's proprietary fund types are accounted for using the accrual basis of accounting, under which revenues are recorded when earned and expenses are recorded when liabilities are incurred.

GLOSSARY OF TERMS

BASIS OF BUDGETING: Governmental fund revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred which is in accordance with Generally Accepted Accounting Principles. All proprietary funds are budgeted using a flow of economic resources and use the accrual basis of accounting. Revenues are budgeted in the period they are earned and measurable and expenses are budgeted in the period in which the liability was incurred. The City of Sugar Land does not budget for depreciation or amortization of assets but does budget capital expenses and repayment of debt principal on the operating statements.

BENEFIT BURDEN: The ratio of the cost of defined benefits to the base payroll of employees eligible to receive the defined benefits.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.

BOND REFERENDUM: A proposal to be voted on by registered voters within the City regarding the sale of bonds for which ad valorem taxes are pledged for repayment.

BRAZOS RIVER AUTHORITY: An agency of the State of Texas whose mission is to develop and maintain the resources of the Brazos River basin. The BRA has operated a wastewater treatment plant that serves the City of Sugar Land since 1975.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. For a local government, a budget is a legal restriction on expenditures.

-C-

CAC: An acronym meaning Community Action Center.

CAFR: An acronym meaning Comprehensive Annual Financial Report.

CDBG: An acronym meaning Community Development Block Grant.

CID: An acronym meaning Criminal Investigation Division.

CIP: An acronym meaning Capital Improvement Program.

C.O.: An acronym meaning Certificate of Obligation.

CMAQ: An acronym meaning Congestion Mitigation/Air Quality.

CPI: An acronym meaning the Consumer Price Index, which is the monthly data on the changes in the prices, paid by

urban consumers for a representative basket of goods and services.

CPR: An acronym meaning Cardiopulmonary Resuscitation.

CRM: An acronym meaning Customer Response Manager.

CAPITAL OUTLAYS: Expenditures that result in the acquisition of or addition to fixed assets that are individually priced more than \$5,000, per the City's capitalization policy.

CAPITAL IMPROVEMENT PROGRAM / PROJECT: Projects that purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CARRYOVER: Expenditures budgeted in one year for materials, equipment, programs, etc but not spent until the following fiscal year. Funding for non-recurring expenditures can carryover to the following fiscal year if approved by the City Manager and City Council. City Council formally amends the budget to approve carryover funding. Revenues can also carryover if they were anticipated in one fiscal year but not received until the following year.

CERTIFICATE OF OBLIGATION: A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for construction of public works; purchase of materials, supplies, equipment, machinery, builds, land, and right a ways for authorized needs and purposes; or payment of contractual obligations for professional services. However, certificates of obligation are not authorized by the voters.

CHART OF ACCOUNTS: Standard classifications by which all financial transactions are recorded and summarized for budgetary and reporting purposes. Revenues and expenditures are classified according to responsible department, expenditure or revenue type, and asset or liability (or balance sheet) type.

CONTINGENCY: An amount of money set aside for unforeseen incidents.

CONTRACTUAL SERVICES: The costs related to services performed for the City by individuals, businesses, or utilities.

COST: The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

CURRENT ASSETS: Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are

GLOSSARY OF TERMS

cash, temporary investments, and taxes receivable which will be collected within one year.

CURRENT LIABILITIES: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

-D-

DEA: An acronym meaning Drug Enforcement Agency.

DEM: An acronym meaning Department of Emergency Management.

DPS: An acronym meaning Department of Public Safety, an agency of the State of Texas.

DEBT SERVICE: A cost category that typically reflects the repayment of short-term (less than five years) debt associated with the acquisition of capital equipment.

DEFICIT: The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intra-governmental Service Funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

DEPARTMENT: A section of the total organization, which is comprised of Divisions and is under the oversight of an Executive Director, Assistant City Manager or City Manager.

DEPARTMENT HEAD: A mid-management employee charged with oversight of one or more programs. Department Heads may report to an Executive Director, Assistant City Manager or the City Manager.

DEVELOPER REIMBURSEMENT: Payment to a private developer for installation of public infrastructure. The developer typically installs infrastructure such as water and sewer utilities, traffic signals and streets & sidewalks. The City or MUD can reimburse the developer through issuance of debt.

DIVISION: A subsection of a Department that carries out a specific line of work assigned to the Department. A Division may have more than one Program operating under its control.

-E-

ECC: An acronym meaning Emergency Coordination Center.

EDITH: An acronym meaning Exit Drills In The Home.

EMS: An acronym meaning Emergency Medical Service.

EMT-I: An acronym meaning Emergency Medical Technician – Intermediate.

EPA: An acronym meaning Environmental Protection Agency.

ESFC: An acronym meaning Equivalent Single Family Connection to the City's water/wastewater system.

ETJ: An acronym meaning extraterritorial jurisdiction. Extraterritorial jurisdiction is the land bordering a City's limits that the City has limited control over but does not furnish City services to nor collect ad valorem taxes from. This is an area outside of City limits that could become part of the City.

EFFECTIVE TAX RATE: When compared to the same property, the tax rate that produces the same effect in terms of the total amount of taxes as compared to the prior year, based on the value of properties taxed in both years.

ENCUMBRANCES: Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENHANCEMENTS: Funds that the City has earmarked for a new service not provided in the past, or allowing an increase in the level of service already provided.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services the general public on a continuing basis be financed or recovered primarily through user charges.

EXECUTIVE DIRECTOR: An upper management employee charged with oversight of one or more departments. Executive Directors participate in high-level policy and strategic decision-making and report either to an Assistant City Manager or the City Manager.

EXEMPT: Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. The respective Department Head, as partial compensation for overtime hours worked, may allow compensatory time off.

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

-F-

FAA: An acronym for the Federal Aviation Administration.

FBCAD: An acronym meaning Fort Bend Central Appraisal District.

GLOSSARY OF TERMS

FBISD: An acronym for the Fort Bend Independent School District.

FBO: An acronym meaning Fixed Base Operator.

FEMA: An acronym meaning Federal Emergency Management Agency.

FLSA: An acronym meaning Fair Labor Standards Act.

FMPS: An acronym meaning Financial Management Policy Statements.

FTE (FULL-TIME EQUIVALENT): An acronym for full time equivalent. One full-time employee works 2,080 hours a year. If a person works 1,040 hours per year, this is equivalent to 0.5 FTE.

FY: An acronym meaning Fiscal Year.

FYE: An acronym meaning Fiscal Year End.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Sugar Land's fiscal year begins each October 1 and ends the following September 30. The term fiscal year 2004 connotes the fiscal year beginning October 1, 2003 and ending September 30, 2004.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

FIXED BASE OPERATOR: An operating company providing customer services including fuel and line service personnel at an airport.

FRANCHISE: A special privilege granted by a government permitting the continuing use of public property such as, City rights-of-way.

FUND: A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between governmental fund assets and liabilities. Also referred to as fund equity.

FUND BALANCE POLICY: A minimum fund balance that is required to be kept in reserve as defined in the Financial Management Policy Statements. Fund balances over the policy requirement may be appropriated in the budget.

-G-

GAAP: An acronym for Generally Accepted Accounting Principals, which provides guidelines for the preparation of financial statements.

GASB: An acronym for the Governmental Accounting Standards Board.

GFCI: An acronym meaning Ground Fault Circuit Interrupter.

GFOA: An acronym meaning Government Finance Officers Association.

G.I.S.: An acronym meaning Geographic Information Systems.

GISTC: An acronym meaning Geographical Information Systems Technical Committee.

GLO: An acronym meaning General Land Office, an agency of the State of Texas.

GRP: An acronym meaning Groundwater Reduction Plan.

GENERAL LEDGER: A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

GENERAL OBLIGATION BONDS: Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of Sugar Land pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities between 15 and 30 years.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD: A governing board set up to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

GOVERNMENTAL FUNDS: Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

GROUNDWATER: Water obtained by drilling a well and pumping water from below the surface, typically at depths of thousands of feet. Pumping of groundwater is a contributing factor to subsidence.

GLOSSARY OF TERMS

-H-

H-GAC: An acronym meaning Houston - Galveston Area Council.

HOA: An acronym meaning Homeowners' Association.

HUB: An acronym meaning Historically Underutilized Business.

HAZ-MAT: A common nickname for Hazardous Materials.

HOMEOWNERS' ASSOCIATION: A group of property owners in a residential area, in which membership may be mandatory by deed restriction.

HOUSTON - GALVESTON AREA COUNCIL: The Houston-Galveston Area Council is the voluntary association of counties, cities, independent school districts, and soil and water conservation districts in the Gulf Coast State Planning Region of Texas. H-GAC serves almost 150 local governments, and its region includes about 4 million people in an area of about 12,500 sq. miles.

HIPAA: An acronym meaning Health Insurance Portability and Accountability Act.

HRIS: An acronym meaning Human Resources Information System.

-I-

IABC: An acronym for International Association of Business Communicators.

IRP: An acronym meaning Intergovernmental Risk Pool.

ITB: An acronym meaning Invitation To Bid.

IS: An acronym meaning Information Systems.

ISO RATING: The Insurance Service Office (ISO) performs surveys to assist insurance organizations with setting up the insurance ratings for the communities. The ISO will perform a survey to assign a public protection grade to each fire department, which is used in the development of insurance rates for all properties within the protected area. Grading starts at 1, which is the best possible score and ends at 10 which is considered unacceptable.

INTERGOVERNMENTAL REVENUE: Grants, entitlements and cost reimbursements from another federal, state or local government.

INVESTMENT: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

INVITATION TO BID: A legal advertisement to announce that the City is accepting bids for the purchase of goods or services.

-K-

KPI: An acronym meaning Key Performance Indicators.

KSLB: An acronym meaning Keep Sugar Land Beautiful.

KEY PERFORMANCE INDICATORS (KPI): Specific quantitative and qualitative measures of work performed as a productivity indicator of the program.

-L-

LED: An acronym meaning Light Emitting Diode.

LID: An acronym meaning Levee Improvement District.

LLEBG: An acronym meaning Local Law Enforcement Block Grant.

LEASE/PURCHASE: A financing tool utilized to fund large capital outlays where the City may not have cash available immediately for purchase. This arrangement allows the City use of the item while payments are being made. A lien is placed on the item purchased and upon completion of lease payments, typically 5-7 years, the City gains ownership of the assets.

LEEVE IMPROVEMENT DISTRICT: A special district with authority to levy ad valorem taxes. The district's purpose is to improve flood control within its boundaries through the use of levies.

LANDSCAPE COST SHARE PROGRAM: A program designed to credit private funds that are used to irrigate public areas, specifically the right-of-way and esplanades of arterials and state roads that enhance the gateways to the city. Secondary goals of the program include helping to reduce peak water demands by limiting the times participants in the program could irrigate and to promote water conservation by means of rain sensors and well managed timers and management of irrigation systems.

LEVY: The City Council has authority to impose or collect taxes, special assessments, or service charges.

LOCAL LAW ENFORCEMENT BLOCK GRANT: A grant program of the Department of Justice in which a local law enforcement agency is given a specified amount of funding to accomplish a goal.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

GLOSSARY OF TERMS

-M-

M: A commonly used abbreviation for millions.

MAC: An acronym meaning Moves, Additions & Changes

MG: An acronym meaning millions of gallons.

MGD: An acronym meaning millions of gallons per day.

MSA: An acronym meaning metropolitan statistical area.

MUD: An acronym meaning Municipal Utility District.

MAINTENANCE: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MODIFIED ACCRUAL ACCOUNTING: This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are received or are "measurable" and available for "expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

MUNICIPAL UTILITY DISTRICT: A special district whose purpose is to provide water and sewer services to the residences and businesses within its boundaries. The district has ad valorem taxing power and can issue bonds to pay for construction and improvements to the district's system. Districts are typically established in unincorporated areas, but can also lie within the boundaries of one or more cities.

-N-

NATA: An acronym meaning National Air Transportation Association.

NBAA: An acronym meaning National Business Aviation Association.

NPDES: An acronym for National Pollutant Discharge Elimination system.

NON-CAPITAL ASSETS: Expenditures that result in the acquisition of or addition to assets that are individually priced \$2,500 to \$5,000, per the City's capitalization policy. These items are not added to the fixed assets, but are tracked for inventory purposes.

NON-EXEMPT: Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

-O-

Operation Blue TALON: An acronym meaning Texas, Arkansas, Louisiana, Oklahoma, and New Mexico. This is a

group effort between these states working to reduce traffic accidents and violations.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and services delivery activities of the City are controlled. State law requires the use of annual operating budgets.

ORDINANCE: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

-P-

PFIA: An acronym meaning Public Funds Investment Act.

PM: An acronym meaning Preventative Maintenance.

PO: An acronym meaning Purchase Order.

PRSA: An acronym for Public Relations Society of America.

PART I CRIMES: Crimes such as homicide, sexual assault, robbery, aggravated assault, burglary, larceny, auto theft and arson.

PERSONNEL SERVICES: The costs associated with compensating employees for their labor (salaries, wages, insurance, payroll taxes, and retirement contributions).

PROGRAM: A subset of a Department in which expenditures are focused on a primary function of the work to be performed.

PROGRAM ENHANCEMENTS: Reflect increases or enhancements to the established level of service or the implementation of a new service.

PROJECTION: Anticipated total for the current fiscal year. During the budget process, the City projects expected revenues and expenditures through the remainder of the fiscal year to gain a better picture of the City's finances. These projections are adopted as the revised budget during the budget adoption process.

PROMPT PAYMENT ACT: An act of the 73rd Texas Legislature that requires that local governments make every effort to pay vendors within 30 days after the receipt of an invoice, receipt of goods or performance of service.

PROPERTY TAX: Taxes levied on all real and personal according to the property's valuation and the tax rate, in compliance with State Property Tax Code.

GLOSSARY OF TERMS

PURCHASE ORDER: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PUBLIC FUNDS INVESTMENT ACT: A law that governs the investment of government funds in Texas. Under this law, specific parameters are set for Texas cities, requiring them to adopt an investment policy and to designate an investment officer who is required to attend an approved training course. The act, first adopted in 1995 and most recently amended in 2003, also limits the types of investments that can be made and requires quarterly reporting of investment activity to the governing body.

-R-

RFP: An acronym meaning Request for Proposal.

RFS: An acronym meaning Request for Services.

ROW: An acronym meaning Right-Of-Way.

RATING: The credit worthiness of an entity as evaluated by independent agencies.

REPLACEMENT COST: The cost as of certain date of a property that can render similar service (but which need not be of the same structural form) as the property to be replaced.

RESERVE: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

REVENUES: Increases in governmental fund types, net current assets from other than expenditure refunds and residual equity transfers.

REVENUE BONDS: Legal debt instruments which finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

RIGHT-OF-WAY: The area immediately adjacent to a City's roadway or drainage channel.

-S-

SCADA: An acronym meaning supervisory control and data acquisition.

SLIC: An acronym meaning Sugar Land Information Central, the City's employee intranet.

SLRSS: An acronym meaning Sugar Land Regional Sewerage System.

SLTSDA: An acronym meaning Sugar Land Town Square Development Authority.

SPI: An acronym meaning Sugar Land Properties Inc.

SWAT: An acronym meaning Special Weapons and Tactics.

SALES TAX – A state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a combined total of state and local taxes of 8.25%.

SERVICE LEVEL STANDARD: The expected outcome for a service that is provided. Can include minimum staffing, hours of operation, or outcome goals.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SUBSIDENCE: A gradual settling or sudden sinking of the Earth's surface owing to subsurface movement of earth materials. The basic cause of land subsidence is a loss of support below ground. In other words, sometimes when water is taken out of the soil, the soil collapses, compacts, and drops. This situation occurs throughout the United States, but has had more impact in California, Texas, and Arizona.

SUGAR LAND 101: A municipal government course sponsored by the City, educating future City leaders in the workings of the Sugar Land Municipal Government.

SUGAR LAND DEVELOPMENT CORPORATIONS: These are corporations that are financed by additional sales taxes approved by the voters. State law allows the City to collect this sales tax to assist in the promotion, enhancement, and development on behalf of the City.

SUGAR LAND TOWN SQUARE DEVELOPMENT AUTHORITY: A local government corporation created by the City for the sole purpose of carrying out the necessary tasks to accomplish the Town Square project.

SUPPLIES: A cost category for minor items (individually priced at less than \$500) required by departments to conduct their operations.

SURFACE WATER: Drinking water can come from either ground water sources (via wells) or surface water sources (such as rivers, lakes, and streams). Nationally, most water systems use a ground water source (80%), but most people (66%) are served by a water system that uses surface water. This is because large metropolitan areas tend to rely on surface water, whereas small and rural areas tend to rely on ground water.

GLOSSARY OF TERMS

-T-

3CMA: An acronym for the City-County Communications and Marketing Association.

TAMIO: An acronym for Texas Association of Municipal Information Officers.

TCEQ: An acronym meaning Texas Commission of Environmental Quality. The name changed from TNRCC effective September 1, 2002.

TCLEOSE: An acronym for Texas Commission on Law Enforcement Officers Standards and Education. The commission allocates funds each year to public safety agencies in Texas earmarked for peace officer training based on the number of peace officers on staff for each agency.

TEC: An acronym meaning Texas Energy Center.

TEEX: An acronym meaning Texas Engineering Extension Service.

TIRZ #1: An acronym meaning Tax Increment Reinvestment Zone Number One, which includes the area in Sugar Land Town Square.

TMCEC: An acronym meaning Texas Municipal Court Education Center.

TML: An acronym meaning Texas Municipal League. Offers insurance underwriting and technical support services for political subdivisions in the State of Texas.

TMRS: An acronym meaning Texas Municipal Retirement System.

TNRCC: An acronym for Texas Natural Resource Conservation Commission, an agency of the State of Texas, (now called TCEQ).

TPDES: An acronym meaning Texas Pollutant Discharge Elimination System.

TXAPA: An acronym for Texas American Planning Association.

TxDOT: An acronym meaning Texas Department of Transportation. TxDOT provides funding, with a local match, for improvement of state highways within the City limits.

TAX LEVY: The total amount to be raised by general property taxes for purpose specified in the Tax Levy Ordinance.

TAX RATE: The amount of tax levied for each \$100 of taxable valuation. The tax rate multiplied by the taxable valuation equals the tax levy.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TWDB: An acronym for the Texas Water Development Board

-U-

URC: An acronym meaning Uniform Crime Report.

UPRR: An acronym meaning Union Pacific Rail Road.

USER FEES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

-V-

VOIP: An acronym meaning Voice Over Internet Protocol.

VPN: An acronym meaning Virtual Private Network.

-W-

WCID: An acronym meaning Water Control Improvement District.

WATER CONTROL IMPROVEMENT DISTRICT: A special purpose district established to provide water and sewer facilities and services within the district. The District has taxing authority separate from any other taxing authority, and may, subject to voter approval, issue an unlimited amount of bonds and levy an unlimited rate of tax in payment of such bonds.

-Y-

YIELD: rate earned on an investment based on the cost of the investment, the par value of the investment, plus interest to be earned to maturity, and less any accrued interest.